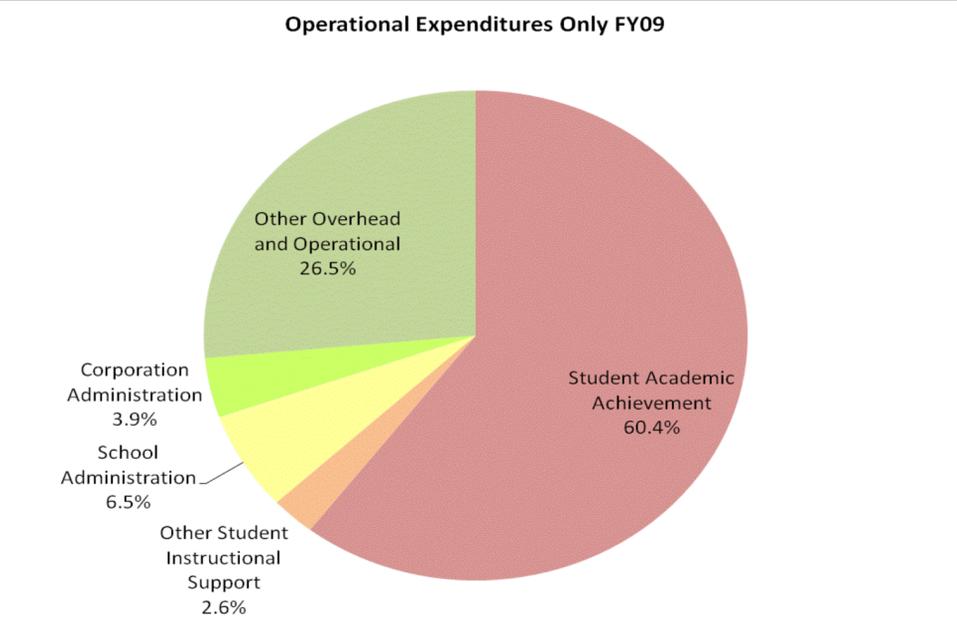
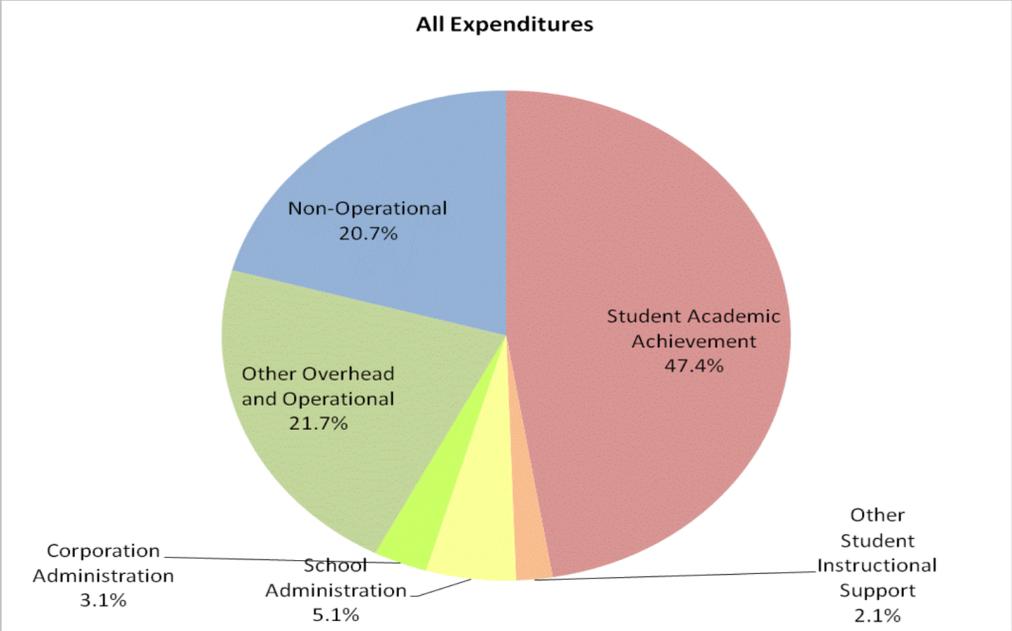


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Manchester Community Schools (8045)**

**Manchester Community Schools (8045)**

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$6,614,228	49.6%	\$7,231,132	50.7%	\$7,307,792	46.7%	\$7,820,147	47.4%
Student Instructional Support	\$868,161	6.5%	\$857,259	6.0%	\$1,156,732	7.4%	\$1,182,419	7.2%
Overhead and Operational	\$2,377,842	17.8%	\$3,164,819	22.2%	\$3,939,654	25.2%	\$4,084,649	24.8%
Nonoperational	\$3,477,588	26.1%	\$3,003,279	21.1%	\$3,248,849	20.8%	\$3,415,619	20.7%
<b>Grand Total</b>	<b>\$13,337,819</b>		<b>\$14,256,489</b>		<b>\$15,653,028</b>	<b>16%</b>	<b>\$16,502,833</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>56.1%</b>	<b>56.7%</b>	<b>54.1%</b>	<b>54.6%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Manchester Community Schools (8045)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,086,999	\$2,102,245	\$2,715,904	\$3,314,486	59%	58%	22%
	11200 Regular Programs; Middle/Junior High	\$651,410	\$649,334	\$717,343	\$846,432	30%	30%	18%
	11300 Regular Programs; High School	\$1,007,427	\$1,233,883	\$1,436,469	\$1,647,036	63%	33%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$3,573	\$9,270			159%
	11420 Vocational Education; Agriculture B	\$64,190	\$25,719	\$40,742	\$43,205	-33%	68%	6%
	11450 Vocational Education; Consumer and Homemaking	\$28,999	\$38,117	\$49,473	\$80,080	176%	110%	62%
	11910 Other Regular Programs; Competency Testing	\$0	\$17,666	\$500	\$299		-98%	-40%
	12110 Gifted And Talented; Gifted and Talented	\$142,703	\$14,433	\$11,199	\$52,683	-63%	265%	370%
	12210 Mental Disabilities; Mild Mental Disabilities	\$240,463	\$170,580	\$235,626	\$252,869	5%	48%	7%
	12350 Physical Impairment; Homebound	\$30,507	\$10,578	\$1,714	\$343	-99%	-97%	-80%
	12610 Learning Disability	\$205,361	\$275,413	\$251,430	\$222,533	8%	-19%	-11%
	12710 Equal Opportunity At Risk	\$31,624	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$0	\$1,253	\$0			-100%
	14100 Summer School Programs; Elementary	\$4,287	\$13,079	\$7,139	\$6,589	54%	-50%	-8%
	14200 Summer School Programs; Middle/Junior High School	\$942	\$740	\$5,536	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$37,998	\$65,592	\$48,141	\$27,434	-28%	-58%	-43%
	16100 Remediation Testing	\$15,097	\$6,551	\$3,580	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$74,425	\$3,189	\$10,980	\$267	-100%	-92%	-98%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$244,128	\$265,901	\$240,505	\$259,281	6%	-2%	8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$335,269	\$423,510	\$453,344	\$555,811	66%	31%	23%
	22110 Improvement of Instruction; Service Area Direction	\$20,245	\$47,884	\$7,273	\$8,202	-59%	-83%	13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,007	\$29,742	\$22,606	\$18,494	> 500%	-38%	-18%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,238	\$0	\$319		-74%	
	22210 Library/Media Services; Service Area Direction	\$0	\$2,622	\$6,778	\$2,561		-2%	-62%
	22220 Library/Media Services; School Library	\$152,257	\$134,522	\$98,148	\$161,145	6%	20%	64%
	22230 Library/Media Services; Audiovisual	\$68,976	\$71,130	\$95,776	\$81,661	18%	15%	-15%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$37,513	\$16,733	\$11,181	\$24,039	-36%	44%	115%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$36,490			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$2,444	\$2,151	\$2,471		1%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$77,866	\$164,646	\$52,605	\$165,498	113%	1%	215%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$26,779	\$409	\$195	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$3,935	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$649			
	26497 2007 Account Code - Teachers Retirement Fund	\$174,611	\$278,637	\$148,873	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,765,019</b>	<b>\$6,066,538</b>	<b>\$6,680,037</b>	<b>\$7,820,147</b>	<b>36%</b>	<b>29%</b>	<b>17%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$25,304	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$18,137	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$127,755	\$149,754	\$246,613	\$280,045	119%	87%	14%
	21250 Guidance Services; Records Maintenance	\$6,845	\$4,134	\$8,789	\$4,208	-39%	2%	-52%
	21340 Health Services; Nurse Services	\$36,279	\$39,385	\$51,684	\$55,713	54%	41%	8%
	21390 Health Services; Other Health Services	\$0	\$4,071	\$0	\$0		-100%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$2,000	\$2,000	\$0		-100%	-100%
	24100 Office of The Principal	\$465,120	\$423,353	\$628,366	\$720,706	55%	70%	15%
	24900 Other Support Services, School Administration	\$62,009	\$72,605	\$106,050	\$121,748	96%	68%	15%
<b>Student Instructional Support Total</b>		<b>\$741,448</b>	<b>\$695,303</b>	<b>\$1,043,503</b>	<b>\$1,182,419</b>	<b>59%</b>	<b>70%</b>	<b>13%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$40,774	\$30,379	\$30,165	\$30,939	-24%	2%	3%
	23120 Board of Education; Service Area Assistants	\$0	\$0	\$330	\$1,300			294%
	23150 Board of Education; Legal Services	\$3,088	\$8,283	\$12,982	\$24,906	> 500%	201%	92%
	23160 Board of Education; Promotion Expenses	\$2,263	\$1,522	\$1,269	\$3,511	55%	131%	177%
	23210 Executive Administration; Office of The Superintendent	\$129,072	\$169,023	\$225,649	\$244,697	90%	45%	8%
	23220 Executive Administration; Community Relations	\$2,506	\$1,899	\$3,083	\$1,952	-22%	3%	-37%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$33,955	\$88,082	\$101,478		199%	15%
	25130 Fiscal Services; Budgeting	\$0	\$1,543	\$984	\$750		-51%	-24%
	25150 Fiscal Services; Payroll Services	\$21,586	\$25,867	\$36,072	\$40,822	89%	58%	13%
	25160 Fiscal Services; Financial Accounting	\$33,035	\$33,697	\$32,320	\$39,257	19%	17%	21%
	25192 Other Fiscal Services; Petty Cash	\$144	\$155	\$63	\$177	23%	14%	182%
	25193 Other Fiscal Services; Printed Forms	\$676	\$916	\$514	\$4,230	> 500%	362%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$155	\$1,303	\$1,324		> 500%	2%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$9,932	\$11,065			11%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$272	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$18,509	\$22,141	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$747,964	\$895,763	\$1,084,238	\$1,214,970	62%	36%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$43,515	\$37,853	\$55,857	\$77,540	78%	105%	39%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$159,818	\$245,060	\$375,114	\$322,572	102%	32%	-14%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$403	\$397	\$130	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Manchester Community Schools (8045)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$482	\$3,109			> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,835	\$100	\$1,000		-65%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$50,152	\$116,738	\$105,164	\$101,784	103%	-13%	-3%
	27010 Student Transportation; Service Area Direction	\$23,600	\$32,266	\$21,185	\$55,038	133%	71%	160%
	27100 Student Transportation; Vehicle Operation	\$227,216	\$280,841	\$330,551	\$357,536	57%	27%	8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,576	\$148,710	\$157,398	\$129,043	56%	-13%	-18%
	27400 Student Transportation; Purchase of School Buses	\$92,342	\$0	\$149,679	\$151,566	64%		1%
	27500 Student Transportation; Insurance on Buses	\$6,946	\$17,996	\$26,058	\$29,761	328%	65%	14%
	27900 Student Transportation; Other Student Transportation Services	\$46,348	\$62,948	\$75,075	\$69,521	50%	10%	-7%
	27910 Student Transportation; Bus Driver Training	\$2,410	\$2,505	\$3,034	\$2,376	-1%	-5%	-22%
	31100 Food Services Operations; Service Area Direction	\$18,711	\$27,432	\$28,637	\$29,639	58%	8%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$163,682	\$344,807	\$493,776	\$602,257	268%	75%	22%
	31400 Food Services Operations; Food Purchases	\$224,287	\$281,491	\$367,961	\$399,918	78%	42%	9%
	31900 Other Food Services	\$18,277	\$46,592	\$53,963	\$30,614	67%	-34%	-43%
<b>Overhead and Operational Total</b>		<b>\$2,159,899</b>	<b>\$2,873,770</b>	<b>\$3,771,424</b>	<b>\$4,084,649</b>	<b>89%</b>	<b>42%</b>	<b>8%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$13,044	\$10,368	\$19,067	\$16,588	27%	60%	-13%
	33400 Athletic Coaches	\$129,916	\$132,815	\$163,070	\$217,104	67%	63%	33%
	33930 Latch Key Kid Program	\$10,869	\$12,049	\$12,930	\$14,642	35%	22%	13%
	33990 Other Community Services; Other	\$0	\$0	\$240	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$33,128	\$48,684	\$10,376	\$55,536	68%	14%	435%
	43000 Facilities Acquisition and Construction; Professional Services	\$40,013	\$13,099	\$5,179	\$21,508	-46%	64%	315%
	45100 Building Acquisition, Construction and Improvements	\$670,300	\$140,675	\$498,536	\$518,974	-23%	269%	4%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$76,511	\$103,216	\$103,754	\$103,754	36%	1%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,644	\$28,964	\$34,149	\$24,646	-14%	-15%	-28%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$20,833	\$4,456			-79%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$373,802	\$295,230	\$222,422	\$490,461	31%	66%	121%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,347	\$7,730	\$10,840	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$216,842	\$0	\$0		-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$25,724	\$0	\$22,669		-12%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$14,087	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,225,155	\$1,219,530	\$1,219,960	\$1,218,965	-1%	0%	0%
	54200 Common School Fund; Principal	\$847,561	\$712,904	\$672,345	\$598,875	-29%	-16%	-11%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$218,495	\$107,441			-51%
<b>Nonoperational Total</b>		<b>\$3,451,291</b>	<b>\$2,967,830</b>	<b>\$3,226,281</b>	<b>\$3,415,619</b>	<b>-1%</b>	<b>15%</b>	<b>6%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$138,651	\$164,561	\$87,878	\$0			
	26492 2007 Account Code - Social Security	\$498,110	\$507,966	\$261,011	\$0			
	26494 2007 Account Code - Group Insurance	\$583,402	\$902,749	\$544,924	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$6,841	\$554	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$70,931	\$37,415	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,220,163</b>	<b>\$1,653,048</b>	<b>\$931,783</b>	<b>\$0</b>			